

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT ON ANNUAL SURVEY OF CITY AND TOWN FINANCES PURSUANT TO SECTION 17-105.1 OF TITLE 11 OF THE OKLAHOMA STATUTES

Honorable Mayor and City Council City of Holdenville:

We have compiled the schedules of revenues, expenditures, debt, and cash and investments – modified cash basis as of and for the year ended June 30, 2013, of the City of Holdenville, Oklahoma, included in the accompanying Annual Survey of City and Town Finances (SA&I Form 2643). We have not audited or reviewed the accompanying financial schedules and, accordingly do not express an opinion or provide any other assurance about whether the financial schedules are in accordance with the form prescribed by the Office of the State Auditor & Inspector of the State of Oklahoma on the modified cash basis.

Management is responsible for the preparation and fair presentation of the schedules in the form prescribed by the Office of the State Auditor & Inspector of the State of Oklahoma on the modified cash basis and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial schedules.

Our responsibility is to conduct the compilation in accordance with the Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting the financial schedules in the form prescribed by the Office of the State Auditor & Inspector of the State of Oklahoma on the modified cash basis without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial schedules.

These financial schedules are presented in accordance with the reporting requirements of the Office of the State Auditor & Inspector of the State of Oklahoma, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the Mayor, City Council, city management, and the Office of the State Auditor & Inspector of the State of Oklahoma and is not intended to be used by anyone other than these specified parties.

College à Cossonato, P.L. Arledge & Associates, P.C.

February 10, 2014

DUE DATE: Six months after Fiscal Year-End

IMPORTANT

This report is to be compiled by your auditor from the audited financial statements of the municipality as required by Oklahoma Statutes, Section 17-105.1 of Title 11. SSARS 19 ¶ 3.27 requires an accountant's compilation report to accompany this form.

This report details the funds available to the municipality and the use of those funds including information relating to the duly constituted authorities of the municipality (public trusts, etc.) for the fiscal year ending June 30, 2013. See supplementary instructions (coverage of this report) for information related to entities and activities to be included in this report on page 6 of this document.

This report, principally for planning purposes at the local, State, and national level, is used by the Office of the State Auditor, the Oklahoma Municipal League, public interest groups, State and Federal agencies and universitities.

When completed, please file electronically at www.sai.ok.gov.

RETURN O

Office of the Auditor and Inspector State of Oklahoma at www.sai.ok.gov

Part I TAX REVENUES

Items 1-3 — Report collections from all taxes imposed by your government. Include current and delinquent amounts, penalties, and interest. Do not include receipts from service charges, special assessments, interest earnings, fines or any other sources that are not taxes or licenses.

Item Amount (Omit cents) Item Amount (Omit cents) Property taxes — General fund, building fund, T01 and sinking fund d. Use tax 2. Local sales taxes — Taxes on goods and 3. Occupation and business services, measured as a percent of sales or receipts, or as an amount per unit sold (gallon, licensing and permits a. 'Enter here licenses and inspection charges on occupations and businesses - for example, inspection of restrooms, restaurants, package, etc.). Report only these taxes imposed by your government; shares of taxes imposed by another government are to be reported under part and food manufacturing plants; food handler permits; plumbing permits; taxicab licenses; a. General sales tax 2,553,194 tags; animal tags; vending licenses, and liquor b. Franchise fee or tax 169,557 licenses; business licenses; etc. 5.946 c. Cigarette Tax 33,055 b. Other licensing and permits 10,086 T29 4. Other — Specify c. Hotel/Motel

INTERGOVERNMENTAL REVENUE

Report all amounts received by your government from other governments, including grants, shares of taxes imposed by other governments, payments in lieu of taxes and reimbursements for services performed for other governments, excluding loans. Also exclude here and report as "Tax Revenues" in part I, any taxes imposed by your government which were collected for it by another government.

Column (a) — Report all amounts your government received from the State (other than as collection fees), including any amounts financed wholly or in part from Federal grants to the State.

OFFICE OF THE STATE AUDITOR AND INSPECTOR

STATE OF OKLAHOMA

GARY JONES, AUDITOR AND INSPECTOR

ANNUAL SURVEY OF CITY AND TOWN FINANCES

CITY OF HOLDENVILLE

CITY CLERK PO BOX 789

HOLDENVILLE, OK 74848

	Amount (Omit cents)							
Purpose for which received	F	rom State (a)	From other logovernment (b)		From Federal Government (directly)			
General support—Total amts rec'd (as per capita grants, shared taxes, etc.) without restrictions as to particular programs or purposes to be financed.	C30		D30		830			
1. Alcoholic beverage tax		61,725		0				
2. Street and highways	C46	F 4 4 4 4	D46	0	B46	177,50		
3. Health or Hospital	C42	0	D42	0	B42	177,50		
4. Grants received for water utilities	C91	0	D91	0				
5. Grants received for waste water utilities	C80	E0.000	D80	0	891	149,999		
6. Grants received for housing, economic, & community development	C50		050	0	B80	149,99		
7. Airports	C89		D89	0	B50			
8. Mass transit rail and/or bus system	C94		D94	0	B01			
9. Grants received for transportation	C89		D89	0	B94			
10. ALL OTHER (From State - code C89; From Fed. Gov't Code B89) — Include in the appropriate box, receipts from various payments such as —	C89		D89	-	B89			
a. Parks and recreation (BOR or HUD)	1	1,087		0				
b. Public Safety	C89		D89	0	B89			
c. Job training	C89		D89	0	B89			
d. Library grants	C89		D89	0	Acres 1			
Other - Specify	C89		D89		B89			
e. Payment in lieu of tax	1	0		3,834	B89			
f.	C89		D89		P80			

OTHER REVENUES — Other than tax and intergovernmental revenues

Enter below amounts of the stated types of revenue (net of refunds and interfund transfers) received by your government during the fiscal year. Be sure to include revenues of all funds other than the exceptions noted in the special instructions.

Utility sales revenue — Gross receipts of any water, electric, gas or transit systems operated by	Amount (Omit cents)	2. Other sales and service revenue - Gross	Amount (Omit cents)		
your governement, from utility sales and charges. Exclude any amounts paid to such utilities by the parent government.	A91	receipts from sales, rentals, maintenance assessments, and other charges for municipal services, aside from utility receipts (carried in item 1) and excluse of amounts received from other governments.	A60		
a. Water supply system	1,316,349	a. Sewerage charges	892,366		
	A92	 b. Refuse collection charges 	AB1 416,203		
b. Electric power system	0		A36		
	A93	individual patients under the Medicare program	1		
c. Gas supply system	0	or other insurance-type arrangements.			
	A94	Exclude Medicaid and amounts for hospital	1		
d. Transit		purposes received from other governments.	0		

Part IB OTHER REVENUES — Other than the Enter below amounts of the stated types of	ax and intergovernme	ntal revenue nd interfund tra	es — Contin	ued ed by your gov	rernment durir	10	
the fiscal year. Be sure to include revenue	es of all funds other than the	e exceptions no	oted in the spe	cial instruction	ıs.	•	
2. Other sales and service revenue — Continued	Amount (Omit cents)	5. Interest earnings-Interest received			Amount (Omit cents)		
d Bassalias shares ()	A61		investment holding		U20		
 d. Recreation charges (swimming, golf, auditoriums etc. 	٥	The state of the s	ts agencies exclud nension fund	ing earnings	1	0.064	
	A01		clude rev. repor	ted in Item 2	U40	9,964	
e. Airports — Include rentals and gross sales of	P. 17.77		S-Compensation		U41	12,100	
gas and oil.	0	of proceed from e	xtraction of natural	resources		40,922	
f. Parking facilities (parking lots, garages, parking	A60	8. Fines & for	feitures (City o	r Town share or	U30	107,852	
meters) g. Municipal housing project rentals (gross)	A50 0	9. Private	neous other r		U50	31,931	
h. Ambulance services	A50 0 A89 0		government and its				
i. Miscellaneous commercial activities (cemeteries)	A03 0	- 100	above, except tax				
j. Other (including miscellaneous fee collections)	A89 15,256	-	Include insurance				
3. Special assessments — Compulsory	U01	DO NOT include:	(1) proceeds from	borrowing; (2)			
contributions and reimbursements from owners or			of holdings; (3) tra				
property benefited by improvements (streets, sewers,	6		agencies of your g				
sidewalks, water extensions, etc.) Do not include proceeds from sales of special assessment bonds.		1.5 22 550	ntributions to, and				
Report maintenance assessments under item 2 on			mployee pension f	una,	U99	472.000	
page 1.	0	a. MISC. b. Cemeter	v			172,629 36,710	
4. Receipts from sale of property - Amounts	U11	C.	·			0	
from sale of realty, other than by tax sales, including		Total misc	other reve	nue	U99		
property sold to other governments.	0	Sum of iter	ns 10a-10c	→		209,339	
Part II DIRECT EXPENDITURES BY PURP							
Please note that payments made to other governments (State should NOT be included in amounts reported here, but should) capital outlay (is (c.) & (d));	
at part III.	be reported	and (2) amou	nts paid to other	governments (re	eport in part III).		
Enter below all amounts expended during the fiscal year for the		Column (b)	- Enter in the	appropriate fund	tional category	direct	
(net of interfund transfers). Be sure to include expenditures of	all funds other	expenditure for	supplies, materi	als, and contract	ual services.	anco	
than the exceptions noted in the instructions on the first page.			-m ====				
Column (a) — Gross salaries and wages without deduction income taxes, employee contributions for Social Security or rel	n of withholdings for irement	Column (c. proceeds, asse.	 Report consistents, grants, 	struction outlays	from all sources	s; i.e., bond	
		p. 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		DITURES BY	PURPOSE A	ND TYPE	
						L OUTLAY	
PURPOSE			Personal	Operations &		Purchase of	
			Services	Maintenance	Construction	land, equip. &	
			Company of the States			structures	
			(a)	(b)	(c.)	(d)	
GOVERNMENTAL ADMINISTRATION			E23	E23	F23	G23	
1. Financial administration — Office of the finance	director, auditor, comptroller, tre	asurer lay	123	223	F23	G23	
assessment and collection, central accounting and purchas	ing services, budgeting, etc.	221,01,102				6	
(including related data processing).			124,362	110,261	0	59,492	
2. Judicial and legal — All municipal court and court-re	lated activities including juries,	probate	E25	E25	F25	G25	
officials, prosecutors, public defenders, municipal attorneys	, and legal departments. Exclu	de probation	12.72.72.72				
and parole (report in item 16).			9,908	41	0	0	
 Central administration — City council, aldermen of mayor, manager, city clerk's office, recorder, planning, zon 			E29	E29	F29	G29	
and personnel.	nig,		37,896	835	0	ا ما	
HEALTH AND WELFARE			E79			0	
4. Social services			0	E79 O	F79 0	G79 O	
5. Own hospitals — Construction and operation of hospi	tals by your		E36	E36	F36	G36	
government. Nursing homes are to be reported in item 7.	2.37		0	0	0	0	
6. Other hospitals — Payments to hospitals operated pr							
here and report in item 6, any payments under public welfar							
Report payments to hospitals operated by other government			0	0	0	0	
 Welfare institutions — Construction and operation of institutions by your government for veterans and needy pers 	of nursing homes and welfare		E77	E77	F77	G77	
			0	0	0	0	
 Health (other than hospitals) — All public health care. Include environmental health activities; health regulation 			E32	E32	F32	G32	
control, mosquito control, and inspection of food handling es		pondion					
public health nursing, vital statistics collection, and all other s		ne public		l _y		1 1	
health department. Report in item 6 payments under public v			0	o	0	o	
TRANSPORTATION		19//2 - 7	E44	E44	F44	G44	
9. Highways — Construction and maintenance of municipal	l streets, sidewalks, bridges						
and toll facilities. Also includes street lighting, snow remova							
safety. Exclude here and report in item 21f, street cleaning, payments to the State or county for highway purposes. Repo			404 000		_		
			101,863	141,426	0	488	
 Toll highways and facilities — Operation and mand bridges operated on fee or toll basis 	aintenance of highways, roads	i	E45 O	E45	F45	G45	
			E01	E01	F01	0	
11. Municipal airports			0	12,232	0	1,500	
12. Parking facilities — Municipal garages, parking lots,	etc. and all		E60		F60	G60	
purchase and maintenance of meters (including on-street me			0	0	0	0	
PUBLIC SAFETY			E62	E62	F62	G62	
13. Police — Include municipal police agencies for preventing							
or reducing crime; coroners, medical examiners; special poli		es,					
and vehicular control; vehicular inspection activities; and tra			400.004	74.555			
Exclude highway engineering and planning (report in item	9).		468,081	74,288		29,867	
14. Fire — All costs incurred for firefighting and fire prevention.	including contributions				i		
to volunteer fire units. Include any municipal contribution to			327,167	43,545		9.245	

DIRECT EXPENDITURES BY PURPOSE AND TYPE — Continued				
John John John John John John John John	EXPE	NDITURES BY		
PURPOSE		1 100		L OUTLAY
1 314 302	Personal Services	Operations & Maintenance	Construction	Purchase of land, equip. &
			Sonstidetion	structures
PUBLIC SAFETY — Continued	(a) E05	(b)	(C.)	(d)
15. Correction Institutions — Operation of facilities for confinement, correction	1555	200	rus	G06
and renabilition of adults or juveniles.	0		0	7,387
 Other corrections — Probation and parole activities - But exclude "lock up" operations (report in item 16). 	E04	E04	F04	G04
17. Protection inspection and regulation, n.e.c. — Regulation of	O	E66	F66	G66
private enterprize for the protection of the public and inspection of hazardous activities				
(including building inspection), except when related to major functions, such as health, natural resources, etc.			_	
AMBULANCE	E32	E32	F32	G32
18. All expenditures for city operated or subsidized ambulance services		0	o	0
CULTURE AND RECREATION	E61	E61	F61	G61
19. Parks, cultural activities, and other recreation — Include playgrounds, golf				
courses, swimming pools, museums, marinas, community music, drama, celebrations, and zoos.	77,183	147,907	115,610	1,972
20 Librarios Induto accessos to	E52	E52	F52	G52
20. Libraries — Include payments to nongovernmental libraries as well as libraries operated by the city. Aid to other governmental libraries should be excluded and reported in part III.		1,699	_	
UTILITIES	 	1,099	0	12,589
24 Company of the Comp				
21. Gross expenditures for utility systems operated by your government. Exclude interest (report in item 19); also exclude utility contributions to the parent government and deduct the cost of				
providing services to the parent government (e.g., for street lighting, hydrant rental, etc.).	E91	E91	F91	G91
a. Water supply system	236,232	376,199		83,664
b. Electric power system	0	o		
	E93		O	G93
C. Gas supply system	0 E94	0	0	0
d. Transit	0	E94 0	F94	G94
	E80		O	G80
e. Sewers and storm sewers — Construction, maintenance and operation of sanitary and storm systems and sewage disposal plants				
f. Solid waste and landfill — The collection and disposal of garbage and landfill	62,763 E81	101,865 E81	0	357,488 G81
operations	206,475	170,213	0	0
INTEREST ON DEBT				
22. Amounts of interest paid, including any interest on short-term or nonguaranteed obligations,				
as well as general obligations.		191		
a. Water supply system		106,867		
b. Electric power system		0		
		193		
C. Gas supply system	-	194		
d. Transit				
		189		
e. All interest not covered by items 19a through 19d ALL OTHER EXPENDITURES		177,044		
		i		
23. Include any amounts which have not been allocated above by purpose, such as: your employe contribution to a State administered retirement system or to the Federal Social Security System;]	1		
judgements and insurance premiums; and municipal service agencies, such as a central garage or				
an engineering department, which serve more than one functional agency, and whose expenses				
are not allocated to the various departments.				
Do not include: (1) Payments for retirement of debt, (2) payments for purchase of				
securities, (3) transfer between funds or agencies of your government, or (4) benefits and payments from distinct employee pension funds.	1			
parameter and a sound compleyed parameter fullus.				
 a. Housing and community development — Gross expenditure for urban renewal, 	E50	E50 F5	50 G	50
slum clearance, municipal housing projets, and similar activities.	O E89	0 89 FA	0	0
b. Economic development (Industrial)	0	17,537 F8	o G	89
		17,537 89 F8		89
c. Civil defense	68,115	17,301 F8	0	0
d. Cemetery operations and maintenance	60,612	22,880	9 0 G	21 761
a Miscallaneous commercial and the	E03	03 F0		21,761
e. Miscellaneous commercial activities Other — Specify	E89 6	0 89 F8	0	0
f. General Gov't.	80,910	325,192	0	15,607
g.				.5,007
	0	0	0	0
h.	0	0	0	o
FORM SA&I 2643 (8/29/13) SEE ACCOUNTANTS COMPILATI	ON REPORT			Page 3

Part III	INTERGOVERNMENTA	LEVRENDITURES								
Paltill	Please detail all payments r	nade to other governments f	or support et	c /Suc	ch amou	inte chould be	avaluded from	ounanditure.		
	figures reported in column (during the fiscal year.	b) of part II.) Enter "None" if	your governn	nent m	ade no i	reportable pay	ments to other	governments		
		Type of recipient		Т			Type o	of recipient		
Į.	Item	government(s) (County, State,	Amount	1				s) (County, State,	Amount	
1	item	school districts, etc.)	(Omit cents)	1	1	tem	1	istricts, etc.)	(Omit cents	
		(a)	(b)					(a)		
1.				1_		-		(4)	(b)	
			0	5.					<u> </u>	
2.			0	6.					-	
3.			0	7.						
4.			0	8.						
Part IV	SALARIES, WAGES, AN	D FORCE ACCOUNT		_			A	mount (Omit ce	ents)	
	Report the total expenditure	for salaries and wages inclu	ided in colum	n (a) of	f part II,	as	Z00			
Part V	well as any salanes and wag	es paid on force account co	nstruction pro	piects.					1,211,83	
Part V	DEBT OUTSTANDING, government as well as	SSUED, AND RETIRED	– Report s _i ebt.	pecia	l oblig.	ations of al	l agencies o	f your		
assessme quarantee When an	m debt — Bonds, mortgage: agencies. Include revenue a ents on property owners (colu d by your government if thes advance refunding has result in the year of defeasance an	nd nonguaranteed special a mn (e)). Report also genera e sources are insufficient (co ed in a legal or an insubstan	ssessment bo al obligations a plumn (f)), ace defeasance	and an	ayable s y debt b	solely from ple	dged earnings	or special		
		ı			AMO	OUNT, BY PU	RPOSE (Omit	cents)		
		İ				•			NG-TERM DEBT	
			Outstanding	DUI	RING FI	SCAL YEAR	Outstanding	OUTST	ANDING	
			at beginning		22		total	Revene and	1	
			of fiscal year	Is	sued	Retired	(a) plus (b)	nonguaranteed	Guaranteed	
							minus ©	bonds	bonds	
			(a)	١.,	(b)	©	(d)	(e)	(f)	
			19X	29X		39X		44X	41X	
а.	Sewer debt		72,800	29A	0	9,490 39A	63,310	63,310	0 41A	
b.	Water supply system debt		6,568,046	29B		608,512	5,959,534	5,959,534	0	
c.	Electric power system debt		0	295	0	0	0	448 O	418	
	Gas supply system debt	1	19C	29C	770	39C		44C	41C	
a.	Gas supply system debt	1	190	29D	0	39D	0	440	41D	
	Transit		0		0	0	0	0	0	
	Industrial revenue and pollution control debt	1	197	24T		34T		44T		
	ponduon contact dobt	1	19X	29X	0	39X	0	0 44X	41X	
	All other purposes		610,489		0	80,705	529,784	529,784	0	
interest-be	m (interest-bearing) deb aring warrants, and other obli- ayable and other noninterest	gations with a term of one ve	bond anticipa ear or less —	tion no Exclud	otes, de		An 61V	nount (Omit cei	nts)	
	Amount outstanding at beginn									
				10 mg			0			
	Amount outstanding at end of CASH AND INVESTMEN		SCAL YEAR	R			64V		0	
i ;	Report separately for each of nvestments in Federal Gover all investments at carrying val nousing and industrial financia Assets obtained and held pur- reported herein.	the three types of funds liste nment, Federal agency, Stal ue. Include in the sinking fu	ed below, the te and local g and total any r	total ar	nent, an ges and freal or	d non-govern	mental securition	es. Report		
Type of fund					Amount at end of fiscal year					
1. Sinking fu	inds - Reserves held for red	demption of long-term debt	All cash held	for eta	tuton		W01	(Omit cents)		
sinking fund	l and revenue bond related a	counts and any other resen	ves held for re	edemp	tion					
of long-term	debt.			-			W31 351,205			
2. Bond fund	Is — Unexpended proceeds f	rom sale of G.O. and revenu	ue bond issue	s held			7			
pending dis	bursement.						W61		59,509	
All other fu	nds excent employee retirem	ent funds					vv01		4,175,416	
									7117 31410	
I. Retiremer	nt systems — Single emplo	ver plans only								

					8	
i.						
4)						
Part VII AUDITOR INFORMATION						
NOTE — This report will not be considered complete un statements included in certain prescripted forms" is attactin AR Section 300 of the AICPA Professional Standards	thed to the report.	The munic	ipality's audit	ilation report on financial or should follow the		
Auditor's firm name					1000	
Arledge & Associates, P.C.						
Adress — Number and street		F	Area	TELEPHONE Number	Extension	
309 North Bryant City	State ZIF	Code	Code		LAGUSION	
Edmond	20000000					
Name of contact person/Email		73034	405	348-0615		
Andy Cromer, CPA ANDY@JMACPAS.COM						

COVERAGE OF THIS REPORT

Oklahoma Statutes, Section 17-105.1 of Title 11 require that municipalities include information relating to all of its duly constituted authorities. Copies of this form may be distributed to component units for their completion. Forms completed by component units should not be filed separately but should be returned to the appopriate municipality for inclusion in the report filed for the financial reporting entity. Such component units would include special districts, hospitals, boards, trusts, and authorities meeting the inclusion criteria of the statements reference above.

SUPPLEMENTARY INSTRUCTIONS FOR OKLAHOMA MUNICIPALTIES 2013 ANNUAL SURVEY OF CITY AND TOWN FINANCES

COVERAGE OF THIS REPORT

In addition to the fiscal activities of your general government, include the revenues, expenditures, assets and debt of the following types of agencies, if they are operative in your city or town.

- · City water districts
- · Medical center authorities
- · Joint airport boards
- · Municipal parking districts
- Rural water, sewer, gas, and solid waste management districts with ex officio boards
- Public trust (Title 60, Section 176 of the Oklahoma Statutes)
- · Separate road districts
- · Sewer districts
- · Utilities authorities
- · Zoning districts

Part I — TAX REVENUES

This part refers to all city-imposed taxes. It does not include service charges, special assessments (such as those for paving districts), or interest earnings, fines, or any other sources which are not taxes or licenses.

1. Property taxes (code T01)

Also include city-imposed ad valorem property taxes collected by the county and paid to the city for the repayment of G.O.

2. Local sales taxes

a. General salex tax (code T09)

Report revenue from city-imposed sales tax only. This tax is collected by the State and paid back to the city minus a small percentage withheld by the State for handling expenses. Be sure to enter only the amount of the check received from the State.

b. Franchise fee or tax. public utilities (code T15)

Enter here any franchise tax collected from a private utility to operate within the city such as gas, electric, telephone, cable TV, etc.

d. Other - Specify any sales tax not mentioned above.

3. Licenses, permits, and other taxes

a. Occupation and business licensing and permits (code T28)

Enter here licenses and inspection charges on occupation and business.

 Report only licenses and permits not included in 3a. (code T29)

Part IA -- INTERGOVERNMENTAL REVENUE

1. General support

From State (code C30) — Enter amount received from alcoholic beverage tax county distribution.

2. Streets and highways (codes C46, D46, and B46)

Enter receipts from commercial vehicle tags, gasoline tax, bus mileage tax, registration tags.

3. Health or hospitals (codes C42, D42, and B42)

In the appropriate column, list any intergovernmental revenues received for operation of a hospital, health facility or health department, (grants, not loans) or funds received from other government jurisdictions for health services or facilities operated by your government.

4. Grants received for utilities (codes C91 to B91) Page 6 NTS COMPILATION REPORT

- Grants received for mass transit and/or bus systems (codes C94 to B94)
- All other (From State code C-89: From Federal Government — code B89)

Include in the appropriate box, receipts from various payments such as:

- · Park and recreation (BOR or HUD)
- · Community development and urban renewal
- · Civic defense
- · Water and sewer facilities
- · Manpower planning and utilization

Part IB — OTHER REVENUE

3. Special assessment funds

Include -

- All transactions of special assessment funds established to finance streets, sidewalks, or other local improvements within the city.
- Assessments collected from property owners at part IB, item 3.
- Expenditure from improvements at part II. Report as capital outlay.
- Interest paid on special assessment obligations as part II, Item 19e.
- · Transactions of special assessment bonds at part V.
- Cash and security holdings of special assessment funds at part VI.

Part IV — SALARIES. WAGES. AND FORCE ACCT.

Report salaries and wages for all employees full- and part-time. Include salaries paid for employees of any utility owned and operated by your government. Report salaries in gross amounts before deductions for income taxes, Social Security, or retirement coverage.

Part V — DEBT OUTSTANDING. ISSUED & RETIRED

Also include industrial revenue or pollution control bonds, if issued by your city or town.

Hospitals — The following hospitals are classified as agencies of various municipal governments and their transactions should be included in the appropriate parts of this report.

Municipality Hospital Anadarko Anadarko Municipal Hospital Bethany General Hospital Carnegie Tri-County Municipal Hospital Bethany Carnegie Cleveland Cleveland Area Hospital Clinton Clinton Regional Hospital El Reno Park View Hospital Fairfax Fairfax Municipal Hospital Fairview Fairview Hospital Healdton Healdton Municipal Hospital Holdenville Holdenville General Hospital Lindsay Municipal Hospital Mangum City Hospital Norman Municipal Hospital Lindsav Mangum Norman Okeene Okeene Municipal Hospital Pauls Valley Pauls Valley General Hospital Pawnee Municipal Hospital Sayre Memorial Hospital Pawnee Sayre Seminole Seminole Municipal Hospital Tahlequah Tahlequah City Hospital Watonga Watonga Municipal Hospital